

ABSTRACT OF THE DISCLOSURE

The present invention provides a magnetic recording medium having high durability and reliability compatible with MR heads by satisfactorily controlling the grinding ability irrespective of materials, dispersion methods, application methods and other manufacturing methods.

The invention provides a recording medium at least having a nonmagnetic layer and magnetic layer sequentially laminated on one surface of a nonmagnetic substrate. The magnetic layer contains a magnetic powder, a binder resin and an abrasive, and an average height of protrusion of the abrasive from the surface of the magnetic layer measured using an AFM is in the range of 7.0 to 15.0 nm.